

**Analisis Manfaat Rasio Keuangan dalam Memprediksi Pertumbuhan
Laba (Studi Empiris Perusahaan Manufaktur yang Terdaftar di BEI
Tahun 2005 - 2010)**

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ABSTRAK

Penelitian ini ingin menjelaskan efek Current Rasio (CR), Debt to Equity Rasio (DER), Total Asset Turnover (TAT), And Net Profit Margin (NPM) pada pertumbuhan laba di perusahaan manufaktur teknik sampling menggunakan penelitian proposif sampling dengan kriteria sebagai berikut : 1. manufaktur yang terdaftar

di BEI pada periode penelitian dan masih beroperasi dengan konsisten selama periode penelitian, 2. ketersediaan laporan keuangan sebagai periode penelitian, 3. perusahaan manufaktur yang tidak memiliki laba negatif.

Hasil penelitian ini menunjukkan bahwa data tidak memenuhi asumsi klasik, yaitu pada uji heteroskedastisitas karena tidak terdistribusi dengan normal. Dari Analisis regresi ditemukan secara parsial Net Profit Margin (NPM) berpengaruh negatif terhadap pertumbuhan laba sedangkan Current Ratio (CR), Debt To Equity Ratio (DER) ,dan Total Asset Turnover tidak berpengaruh terhadap pertumbuhan laba pada perusahaan manufaktur. Dari penelitian ini juga di ketahui secara keseluruhan dari empat variabel (CR,DER,TAT,NPM) bereprngaruh terhadap pertumbuhan laba pada perusahaan manufaktur. Predikisi prosentase dari variabel - variabel tersebut secara keseluruhan adalah 6%.

Kata Kunci : Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TAT), Net Profit Margin (NPM),dan Pertumbuhan Laba

Kata Kunci : :

**Analysis of the Benefit of Financial Ratio in Predicting Profit Growth
(An Empirical Study in Manufacture company Listed on BEI 2005 -
2010)**

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ABSTRACT

This research wants to examine the effects of Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TAT), and Net Profit Margin (NPM) to profit growth of manufacture company.

The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the manufacture company listed in JSX in research period and still operating consistently in the research period; (2) the available of financial statement as the research period; (3) the manufacture company has not negative profit.

The result of this research shows that the data has no fulfill the classical assumption, it is heteroscedasticity because it is not distributed normally. From the regression analysis, found that partially Net Profit Margin (NPM) variable, has a negative significant to profit growth of manufacture company, while Current Ratio (CR), Debt to Equity Ratio (DER) And Total Asset Turnover (TAT) don't have influence to profit growth of manufacture company. From the research also known that those four variables (CR, DER, TAT, and NPM) simultaneously have an influence to profit growth of manufacture company. The prediction percentage of those variable simultaneously are 6 %.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TAT), Net Profit Margin (NPM), and profit growth.

Keyword :